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- (2) Does not consider the loan in determining whether the district has discharged its obligation to repay the construction cost of project facilities used to make irrigation water available for delivery to land in the district; and
- (3) Will not allow such a loan to serve as the basis for reinstating acreage limitation provisions in a district that has completed payment of its construction obligation, nor serve as the basis for increasing the construction obligation of the district and thereby extending the period during which acreage limitation provisions will apply.
- (d) Temporary supplies of water. If Reclamation announces availability of temporary supplies of water resulting from an unusually large water supply, not otherwise storable for project purposes, or from infrequent and otherwise unmanaged floodflows of short duration a district may request that Reclamation make such supplies available to excess land. However, such water deliveries must not have an adverse effect on other authorized project purposes. Upon approval of the district's request, Reclamation will notify the requesting district of the availability of the temporary supply of water under the following conditions:
- (1) The contract for the temporary supply of water will be for 1 year or less in accordance with prior policies and practices;
- (2) The acreage limitation provisions will not be applicable to the temporary supply of water:
- (3) An applicable price for the water, if any, will be established; and
- (4) Such other conditions as Reclamation may include.
- (e) Isolated tracts. If a landowner requests that Reclamation determine that portions of his or her owned land are isolated tracts that can be farmed economically only if included in a farming operation that already exceeds the landowners ownership entitlement, and Reclamation makes such a determination, then Reclamation:
- (1) Will exempt such land from the ownership limitations of Federal reclamation law; and
- (2) Will assess the full-cost rate for any irrigation water delivered to the isolated tract that exceeds the land-owner's nonfull-cost entitlement.

- (f) Indian trust or restricted lands. (1) Indian trust or restricted lands are excluded from application of the acreage limitation provisions.
- (2) Indian tribes and tribal entities operating on Indian trust or restricted lands are excluded from application of the water conservation provisions.

§ 426.17 Small reclamation projects.

- (a) Effect of the RRA on loan contracts made under the Small Reclamation Projects Act. (1) If a district entered into a loan contract under the Small Reclamation Projects Act of 1956 (43 U.S.C. 422) (SRPA) on or after October 12, 1982, the contract is subject to the provisions of the SRPA, as amended by Section 223 of the RRA and as amended by Title III of Pub. L. 99–546.
- (2) If a district entered into an SRPA loan contract prior to October 12, 1982, and the district:
- (i) Did not amend the loan contract to conform to the SRPA, as amended by Section 223 of the RRA, prior to October 27, 1986, then the acreage provisions of the contract continue in effect, unless the contract is amended to conform to the SRPA as amended by section 307 of Pub. L. 99–546.
- (ii) Amended the loan contract to conform to the SRPA, as amended by Section 223 of the RRA, prior to October 27, 1986, the contract is subject to the increased acreage provisions provided in Section 223 of the RRA. Reclamation cannot alter, modify or amend any other provision of the SRPA loan contract without the consent of the non-Federal party.
- (b) Other sections of these regulations that apply to SRPA loans. No other sections of these regulations apply to SRPA loans, except as specified in § 426.3(a)(3)(ii) and paragraph (d) of this section.
- (c) Effect of SRPA loans in determining whether a district has repaid its construction obligations on a water service or repayment contract. If a district has a water service or repayment contract in addition to an SRPA contract, Reclamation does not consider the SRPA loan:
- (1) In determining whether the district has discharged its construction cost obligation for the project facilities:

- (2) As a basis for reinstating acreage limitation provisions in a district that has completed payment of its construction cost obligation(s); or
- (3) As a basis for increasing the construction obligation of the district and extending the period during which acreage limitation provisions will apply to that district.
- (d) Districts that have an SRPA loan contract and a contract as defined in §426.2. If a district has an SRPA loan contract and a contract as defined in §426.2, the SRPA contract does not supersede the RRA requirements applicable to such contracts.

§ 426.18 Landholder information requirements.

(a) Definition for purposes of this section:

Irrigation season means the period of time between the district's first and last water delivery in any water year.

- (b) Who must provide information to Reclamation? All landholders and other parties involved in the ownership or operation of nonexempt land must provide Reclamation, as required by these regulations or upon request, any records or information, in a form suitable to Reclamation, deemed reasonably necessary to implement the RRA or other provisions of Federal reclamation law.
- (c) Required form submissions. (1) Landholders who are subject to the discretionary provisions must annually submit standard certification forms, except as provided in paragraph (1) of this section.
- (2) Landholders who make an irrevocable election must submit the standard certification forms with their irrevocable election in the year that they make the election.
- (3) Landholders who are subject to prior law must annually submit standard reporting forms, except as provided in paragraph (1) of this section.
- (4) Landholders who qualify under an exemption as specified in paragraph (g) of this section need not submit any forms
- (d) Required information. Landholders must declare on the appropriate certification or reporting forms all non-exempt land that they hold directly or indirectly westwide and other informa-

tion pertinent to their compliance with Federal reclamation law.

- (e) District receipt of forms and information. Landholders must submit the appropriate, completed form(s) to each district in which they directly or indirectly hold irrigation land.
- (f) Certification or reporting forms for wholly owned subsidiaries. The ultimate parent legal entity of a wholly owned subsidiary or of a series of wholly owned subsidiaries must file the required certification or reporting forms. The ultimate parent legal entity must disclose all direct and indirect landholdings of its subsidiaries as required on such forms.
- (g) Exemptions from submitting certification and reporting forms. (1) A land-holder is exempt from submitting the certification and reporting forms only if:
- (i) The landholder's district has Category 1 status, as specified in paragraph (h) of this section, and the landholder is a:
- (A) Qualified recipient who holds a total of 240 acres westwide or less; or
- (B) Limited recipient or a prior law recipient who holds a total of 40 acres westwide or less.
- (ii) The landholder's district has Category 2 status, as specified in paragraph (h) of this section, and the landholder is a:
- (A) Qualified recipient who holds a total of 80 acres westwide or less; or
- (B) Limited recipient or a prior law recipient who holds a total of 40 acres westwide or less.
- (2) A wholly owned subsidiary is exempted from submitting certification or reporting forms, if its ultimate parent legal entity has properly filed such forms disclosing the landholdings of each of its subsidiaries.
- (3) In determining whether certification or reporting is required for purposes of this section:
- (i) Class 1 equivalency factors as determined in §426.11 shall not be used; and
- (ii) Indirect landholders need not count involuntarily acquired acreage designated as excess by the direct landowner.
- (h) District categorization. (1) For purposes of this section each district has Category 2 status, unless the following